



**REVOCATION OF POWER OF ATTORNEY WITH NEW POWER OF ATTORNEY
AND CHANGE OF CORRESPONDENCE ADDRESS
UNDER 37 CFR §1.183**

Patent Applications:

1. Application Serial No. 09/919,281, filed July 31, 2001,
entitled: **FUEL CELL INVERTER**

2. Application Serial No. 10/024,744, filed December 19, 2001,
entitled: **FUEL CELL SYSTEM POWER CONTROL METHOD AND SYSTEM**

ABB Research Ltd, as assignee of the entire right, title and interest in the above-identified patent applications, does hereby revoke all previous powers of attorney in the above-identified patent applications and hereby appoints the following practitioners to prosecute the above-identified patent applications and to transact all business in the U.S. Patent and Trademark Office connected therewith:

Michael M. Rickin 26,984

Paul R. Katterle 36,563

Bryan A. Shang 53,582

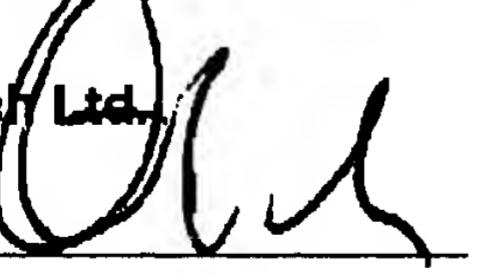
In connection with the foregoing, please change the correspondence address for the above-identified patent applications to:

Michael M. Rickin
ABB Inc.,
29801 Euclid Avenue
Wickliffe, Ohio 44092-1832
Customer Number: 23361

A statement under 37 CFR §3.73(b) is enclosed herewith.

The undersigned is/are authorized to act on behalf of the assignee.

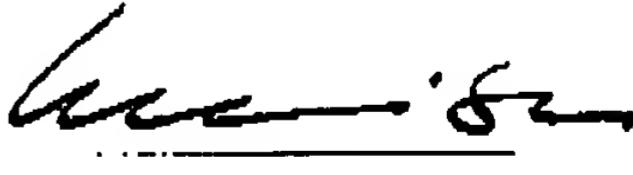
ABB Research Ltd.

Signature: 

Typed Name: Henry Liebold

Title: Vice President

Date: October 13, 2004

Signature: 

Typed Name: Beat Weibel

Title: Vice President

Date: October 13, 2004